

PUBLIC UTILITIES COMMISSION OF NEVADA  
RECONCILIATION OF ASSESSABLE REVENUES  
TELECOMMUNICATIONS  
CALENDAR YEAR 2014

Original  
Corrected  
Date:

☐  
☐

Company Name: \_\_\_\_\_

Preparer Name: \_\_\_\_\_

Telephone: \_\_\_\_\_

**Gross Intrastate Operating Revenue:**

\$ \_\_\_\_\_

(Enter amount from question 6 of the Annual Report applicable to Competitive Suppliers of Telecommunication Services, and from line 8(g) of the Annual Report applicable to Small-Scale Providers of Last Resort.)

The above amount includes the following revenues (enter amount for each type of revenue):

**Local Network Service Revenue**

Amount:

(Services provided through the local switch.)

|                                       |       |
|---------------------------------------|-------|
| Local Service                         | _____ |
| Connection Charges                    | _____ |
| Reconnection Fees                     | _____ |
| Operator Services                     | _____ |
| Optional Calling Plan Monthly Charges | _____ |
| Directory Assistance                  | _____ |
| VOIP (interconnected)                 | _____ |
| Late Payment Revenues (1)             | _____ |
| Call Forwarding                       | _____ |
| Caller Identification                 | _____ |
| Calling Cards Sold in Nevada (2)      | _____ |
| 900 Numbers                           | _____ |
| 800 Numbers                           | _____ |
| Retail Pay Phone (3)                  | _____ |

**Long Distance Network Service Revenues**

|  |       |
|--|-------|
| Intrastate Toll Service/Charges                      | _____ |
| Change of Long Distance Carrier Fee (PIC) (LPIC) (4) | _____ |

**Miscellaneous Revenues**

|   |       |
|---|-------|
| Federal USF Support Reimbursements                            | _____ |
| State NUSF Support Reimbursements                             | _____ |
| Reimbursement of Charges Levied By Filer to Recover USF Mech. | _____ |
| Broadband   | _____ |
| Bundled Revenue (5)   | _____ |
| Yellow Page Advertising                                       | _____ |
| White Page Revenue  | _____ |
| Inside Wire Installation / Maintenance                        | _____ |

**LESS (The following types of revenue are not assessable):**

**Local Network Service Revenue**

Amount:

|                                      |       |
|--------------------------------------|-------|
| Cellular Service (6)                 | _____ |
| Voicemail (7)                        | _____ |
| 800 Services Provided to Carrier (8) | _____ |

**Network Access Service Revenues**

|  |       |
|--|-------|
| Switched Access Services                               | _____ |
| Open Network Architecture Basic Service Elements (UNI) | _____ |
| Special Access Services Provided to Carriers           | _____ |

**Long Distance Network Service Revenues**

|   |       |
|---|-------|
| Wholesale Long Distance Services Provided to Carriers (8) | _____ |
| Directory Assistance to Interexchange Carriers (8)        | _____ |

**Wireless and Paging Services**

|   |       |
|---|-------|
| Air Time Charges (6)                                      | _____ |
| Roaming Charges (6)                                       | _____ |
| Activation/Deactivation Charges (6)                       | _____ |
| Wireless Interconnection Services (cellular access) (8)   | _____ |
| Wireless 911 Connection Circuits Provided to Carriers (8) | _____ |

**Miscellaneous Revenues**

|  |       |
|--|-------|
| Billing and Collection Service (8)   | _____ |
| Telephone Equ. Sales and Rentals (Customer Premises Equ.) (9)              | _____ |
| Telecom. Service Provided Inside a Company's Proprietary Net. (10)         | _____ |
| Mobile Radio One Way Paging Serve. Interfaced into a Switched Net. (6) (8) | _____ |
| VoIP (non-interconnected) (6) (11)   | _____ |
| Affiliate Revenues (12) (13)   | _____ |
| Joint Venture Revenues (12) (13)   | _____ |
| Subsidiary Revenues (12) (13)  | _____ |
| Surcharges, fees and taxes collected (14)                                  | _____ |
| Other Misc - Non Telecomm: (list out) _____                                | _____ |

Total Non-Assessable Gross Intrastate Operating Revenue:

\$ \_\_\_\_\_

**Net Assessable Gross Intrastate Operating Revenue:**

\$ \_\_\_\_\_

(Report above amount as "Assessable Revenue" on Line 1 of the Annual Revenue and Assessment Report Form due to the Commission on July 1, 2015)

## Footnotes:

|      |   |
|------|---|
| (1)  | Late payment revenues are assessable only if revenues from the underlying charges on which they are based are also assessable.  |
| (2)  | Calling card revenues are assessable only to the extent used for assessable services.   |
| (3)  | For Retail Payphone, the assessable revenue includes the access line plus local coin revenue and any associated intrastate toll revenues.   |
| (4)  | PIC is interstate revenue and is excluded.  |
| (5)  | Bundled revenues are included only to the extent the component is intrastate telecommunication revenue from the reporting carrier.  |
| (6)  | NRS 704.033(6) specifically excludes CMRS providers from assessment.  |
| (7)  | Voicemail is not a telecommunications service under federal or state law. It is treated as an "enhanced" or "information" service under federal law. It does not require a state CPCN to provide, and there are many uncertificated providers of voicemail.   |
| (8)  | Resale or wholesale transactions. With respect to the mill assessment, these are excluded per NRS 704.033(5)(c) to the extent that it is a resale or wholesale transaction.   |
| (9)  | Customer Premises Equipment (CPE) is not a telecommunications service under federal or state law. There are many uncertificated providers of CPE in Nevada.   |
| (10) | Telecom Service Provided inside a company's network is essentially service provided by a carrier to operate their business. It is not telecommunications service revenue under federal or state law since it is not offered "to the public."  |
| (11) | Other forms of non-interconnected VoIP are similarly excluded.  |
| (12) | Since the mill tax assessment only applies to public utility revenues, uncertificated third parties, even if affiliates, subsidiaries or joint ventures, are not assessable. NRS 704.033(5)(a).   |
| (13) | The exception to this general rule is if the affiliate, subsidiary or joint venture is fulfilling the telecommunications provider's Provider of Last Resort obligations, as designated pursuant to NRS 704.6878 and the regulations promulgated thereunder, the revenues of that affiliate, subsidiary or joint venture are assessable. |
| (14) | Surcharges, taxes and fees are collected and passed on to the entity receiving the funds and are not included as assessable revenue.  |